

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
vs.)	Civil Action No. 08-273
)	
LARRY L. STULER,)	
)	
Defendant.)	

O R D E R

AND NOW, this 11th day of February, 2010, upon consideration of Defendant's pro se "Rule 60(b)(4) Motion to Vacate Orders of the Court for Lack of Jurisdiction Due to Claim of Unconstitutionality" (document No. 57) filed in the above captioned matter on February 9, 2010, and upon consideration of Defendant's pro se "Rule 60(b)(4) Motion to Vacate Orders of the Court for Lack of Jurisdiction Due to Lack of Revenue From Importing Duties" (document No. 59) filed in the above captioned matter on February 9, 2010,

IT IS HEREBY ORDERED that said Motions are DENIED. In his motions and briefs, Stuler asks the Court to vacate its Opinion, Order and Judgment, entered on January 26, 2010, because "the judgment is void" for lack of jurisdiction. F.R.C.P. 60(b)(4). He raises two arguments: (1) that the Government "is unable to evidence that Defendant had anything to do with the collection of revenue

from importing duties within the jurisdiction of the internal revenue laws," and (2) that "the Act of Congress laid a tax on stills and their distillates upon Americans in direct violation of the commerce clause of the Constitution." In its Opinion, the Court already rejected similar "tax protester" arguments. See document No. 54 at p. 11 (citing Hatmann v. Comm'r of Internal Revenue, 2006 WL 2506567, *3 (3d Cir. 2006) (citing Sauers v. Comm'r of Internal Revenue, 771 F.2d 64, 66 and 69 n. 6 (3d Cir. 1985)); see also Stuler v. United States, 2009 WL 335069, *3 (3d Cir. 2009) (rejecting Stuler's constitutional challenge to "the Act of Congress approved on March 3, 1791"). Other than making these frivolous arguments, Defendant has failed to show that the Court's Judgment is void.

AND, further, upon consideration of Defendant's pro se "Rule 62(b)(4) Motion for Stay of Proceedings Pending Disposition of Defendant's Motions for Relief for Lack of Jurisdiction" (document No. 61) filed in the above captioned matter on February 9, 2010,

IT IS HEREBY ORDERED that said Motion is DENIED as moot.

s/Alan N. Bloch
United States District Judge

ecf: Counsel of record

cc: Larry L. Stuler
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(Forwarded certified mail, return receipt requested;
and regular first class mail)